

EXHIBIT C

Microsoft Corporation

v.

Motorola, Inc., et al.

Expert Witness Report

Signed: _____

Todd D. Menenberg

Navigant Consulting, Inc.

May 29, 2013

Expert Report of Todd D. Menenberg
May 29, 2013

5. Exhibit 5 – Legal Fees and Expenses for Various Subjects

These schedules break out the legal fees and expenses for the following subjects: 1) the German litigation, 2) anti-suit injunction and Ninth Circuit Appeal, and 3) defense of the three H.264 patents in the 1823 case.

IV. Discussion of Work Performed – Facility Relocation and Operating Costs

A. Summary of Navigant's Findings

Microsoft contends that it relocated its main logistics and products/software distribution center for the EMEA market from its prior location in Germany to its new location in the Netherlands as a result of Motorola's alleged breaches of contract. Microsoft incurred damages of [REDACTED] in relocation costs and increased facility operating costs ("facility relocation and operating cost damages") as a result, according to Microsoft, of Motorola's alleged breaches of contract. The following table summarizes the two components of facility relocation and operating cost damages.

Relocation Costs	[REDACTED]
Increased Facility Operating Costs (2 Years)	[REDACTED]
Total Facility Relocation and Operating Cost Damages	[REDACTED]
Rounded	[REDACTED]

Although the increase in facility operating costs in the Netherlands location reasonably can be expected to continue into the foreseeable future, to be conservative, my analysis takes into account the annual cost difference for only a two-year period.